DWIGHT C. HOLTON United States Attorney District of Oregon 1000 SW Third Ave. Ste. 600 Portland, OR 97204

NATHANIEL B. PARKER
Trial Attorney, Tax Division
United States Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, DC 20044-0683

Telephone: (202) 307-6547 Facsimile: (202) 307-0054

Email: <u>nathaniel.b.parker@usdoj.gov</u> western.taxcivil@usdoj.gov

IN THE UNITED STATES DISTRICT COURT DISTRICT OF OREGON

JPMORGAN CHASE BANK, NATIONAL ASSOCIATION, its successors in interest and/or assigns, and NORTHWEST TRUSTEE SERVICES, INC.

Civil No. 3:11-cv-1027

Plaintiffs,

MOTION TO DISMISS

v.

Removed from Washington County, Oregon State Circuit Court, Case No. C11-3755 CV

UNITED STATES OF AMERICA DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE

Defendants.

The United States, by and through undersigned counsel, respectfully moves the Court to dismiss this action because the suit is barred by sovereign immunity and Plaintiffs have failed to

U.S. Department of Justice Tax Division, Western Region P.O. Box 683, Ben Franklin Station Washington, D.C. 20044-0683

Telephone: (202) 307-6547

MOTION TO DISMISS Case No. (3:11-cv-1027)

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state a claim for which relief may be granted. This motion is supported by the Memorandum, filed herewith.

Consistent with LR 7.1, undersigned counsel certifies that he conferred with counsel for Plaintiffs in a good faith effort to resolve the dispute, and has been unable to do so.

DATED this 26th day of September, 2011.

DWIGHT C. HOLTON United States Attorney

/s/ Nathaniel B. Parker
NATHANIEL B. PARKER
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 683
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6547

Facsimile: (202) 307-0054
Email: nathaniel.b.parker@usdoj.gov

: <u>nathaniel.b.parker@usdoj.gov</u> western.taxcivil@usdoj.gov

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing UNITED STATES' MOTION TO DISMISS and MEMORANDUM IN SUPPORT OF UNITED STATES' MOTION TO DISMISS has been made this 26th day of September, 2011, by mail by depositing a copy thereof in the United States Mail in a postage prepaid envelope.

John Thomas Routh Crabtree Olsen, PC 621 SW Alder St., Ste. 800 Portland, OR 97205-3623

> /s/ Nathaniel B. Parker NATHANIEL B. PARKER Trial Attorney, Tax Division U.S. Department of Justice